

**HELLENIC REPUBLIC  
MINISTRY OF EDUCATION AND RELIGIOUS AFFAIRS**

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**PRESS RELEASE**

**Communication from the Secretary General for Religious Affairs, Mr. G. Kalantzis**

**Re: The Legal Personality of Jewish Communities and of the Central Board of Jewish Communities in Greece, of Jewish schools and their taxation**

In public discourse, and particularly on the dark side of the internet, several theories are reproduced, including conspiracy theories, falsehoods, slander, as well as much information about the taxation of Greek citizens of Jewish religion, of the Central Board of Jewish Communities in Greece and of the Jewish communities. Any rational citizen who pays taxes and fills out an income tax return statement can easily understand why this information can only be slander since at no stage of filling out or submitting the tax statement an indication of religious affiliation is required. Moreover, the State does not keep a register of the citizens' religious affiliations nor is this information requested at the population census of the Statistical Service. However, because this is a time of the most acute economic, social and cultural crisis, accurate and responsible information seems to be useful.

Greek citizens of Jewish religion pay taxes normally, just like all Greek citizens, and there are neither tax exemptions nor additional tax burdens for them due to their religious identity. The Central Board of Jewish Communities in Greece and the Jewish communities are being taxed in the same way as the Church of Greece because they are both legal persons governed by public law. Real estate property of the Jewish communities – with the exception of Synagogues which are places of worship, like Churches, and therefore are not subject to tax- are subject to tax similarly to the real estate property of the Church. Some speak in a false and misleading way of the contributions paid by Greek Jews to their communities for their operational costs (neither the Church nor the Jewish communities are financed by the State). They do that in order to create the impression that this is not about contributions of believers to their religious community but they claim that they are alleged taxes which instead of being collected by the State, as in the case of all other citizens, they have been conferred by the Greek State to Jewish communities in order to be collected by them and to be withheld for their own benefit.

The reality is that all religious communities collect contributions by their believers by different names or ways of collection. For instance, in Greek Orthodox tradition the believers provide their contributions either openly in the collection plate at mass or discretely in the donation box. For that reason a relevant provision has been included in Law 4301/2014 regarding the organization of the legal form of religious communities in Greece. Those contributions of believers, irrespectively of the religious community they belong to, in no way can be considered taxes to their religious community or can substitute for the obligation of the believers and of their religious communities to pay taxes to the State. It is clarified that the Central Board of Jewish Communities in Greece does not receive any contribution whatsoever by Greek Jews as natural persons but it is financed by the Jewish communities.

Greek Jews, like all Greek citizens, pay their taxes and make their donation to their religious community out of their remainder income in order to contribute to the operational needs of their community.

Specifically, the legal framework for the aforementioned issues is as follows:

**A. Taxation of Greek citizens and Religion**

Greek citizens have never been taxed and will never be taxed based on religion or belief. The Greek nation is well aware that during the time of the Ottoman Empire religion was a reason of tax burden for non-Muslim taxpayers. Therefore no tax of this sort has ever been adopted in Greece.

**B. Jewish schools**

Since 1882 the Greek State pursues a specific policy for the Greek citizens of Jewish religion respecting and fully supporting the maintenance of their religious identity guaranteeing at the same time their equal participation in Greek society.

By **Law AIC' / 1882** (Official Gazette number A' 53) the Greek State provides for Jewish schools to be established at the regions freed from the Ottoman rule. The Jewish schools would operate and be maintained with State funding.

By **Law 568/1915** (Official Gazette number A' 15) the Greek State provided for the compulsory teaching of Greek language to the operating Jewish schools of the "New Countries". In parallel, all Elementary schools of the country where at least 20 Jewish students were enrolled may require religion teachers to teach the students Hebrew language and Jewish religion. The teachers were appointed by the Prefect and paid by the State.

By **Law 2456/ 1920** (Official Gazette number A' 173) Jewish communities may establish Jewish schools. Greek language, History, Geography, Physics and Mathematics were the subjects taught in Greek. The teachers to teach those subjects were appointed according to the regulations for public education and were paid by the State.

By **Statutory Instrument 3379/1955** (Official Gazette number A' 260) it has been determined that by Joint Ministerial Decree of the Minister of National Education and Religious Affairs and the Minister of Finance posts of teachers of religious education will be established in public Elementary schools where students of religions or cults other than Orthodox Christianity are enrolled. Actually, by **Joint Ministerial Decree 25153/1957** (Official Gazette number B' 86) 14 posts of teachers of Catholic religious education (13 in the Cyclades and 1 in Athens) and 2 posts of teachers of Jewish religious education (one in the 81<sup>st</sup> Elementary school of Athens and one in the 8<sup>th</sup> Elementary school of Larisa) have been established. By Law 3536/2007 and Law 4115/2013 240 posts of Medresse teachers of Islamic education for the Muslim minority of Thrace have been established. Teachers' salaries are paid by the Greek State.

Currently, only the Jewish Elementary school of Larisa operates as a public school, while two Jewish schools of Primary education (in Athens and Thessalonica) operate at the expenses of the respective Jewish communities. In those two schools Hebrew language and Jewish history and religion are taught in addition to the subjects taught in public schools. The Greek State, with the intention to strongly support those schools, has passed legislation (**Law 3194/2003, Law 3577/2007, Law 4071/2012**) by which the secondment of public-sector teachers to those schools is made possible, therefore covering the cost of the seconded teachers' salaries. The same policy of public-sector teachers' secondment is pursued by the Greek State for Armenian schools (Law 1674/1986, Law 2413/1996, Law 4071/2012).

### **C. Taxation and Property of Legal persons of Jewish Communities**

By **Law 2456/1920** (Official Gazette number A' 173) adopted under the premiership of Eleftherios Venizelos, it has been laid down that the Jewish communities are "Legal persons governed by public law". By article 4 it has been laid down that the Jewish communities may accept contributions by their members. The Jewish communities may set the amount of those contributions which are being used in the same way as the contributions of Orthodox Christians to their Church (maintenance of temples etc.). All religious legal persons governed by private law are authorized to receive contributions by their members by Law 4301/2014 "Organization of the Legal Form of Religious Communities and their organizations in Greece".

Under the dictatorship of Metaxa, **emergency Law 2544/1940** (Official Gazette A' 287) has been adopted, by which the Jewish communities maintain their legal personality governed by public law with certain changes on the appointment of their administrative board.

By Law **2/1944** (Official Gazette number A' 6 republished in number A' 14), the Greek State was the first European state to return Jewish property – confiscated by the Nazis- to its legitimate owners. This grand act of justice highlights both the

democratic identity of the Government of National Unity and the determination of the Greek State to guarantee the presence of Greek Jewish Holocaust survivors.

By **emergency Law 367/1945** (Official Gazette number A' 143) the Jewish Communities have been formed again by the Greek State aiming at guaranteeing their existence. This emergency Law has been adopted because the losses the communities had suffered by the Nazis had made the application of Law 2456/1920 problematic.

By **emergency Law 846/1946** (Official Gazette number A' 17), the Greek State was the first European state to forfeit its right to escheat Greek Jews' property in the absence of heirs (entire families had been exterminated in Nazi concentration camps). All this property had been granted to a legal person "aiming at looking after and rehabilitating the Jews of Greece".

If Law 2/1944, emergency Law 367/1945 and emergency law 846/1946 hadn't been adopted, it is extremely doubtful that the surviving Greek Jews would have managed to maintain their communities and therefore the existence of Greek Jewry. It is particularly worthy of note that Greek governments did not take advantage of the extermination of Greek Jews – as other states did- but they took all necessary measures to safeguard the survival of surviving Greek Jews. This highlights the greatness of the Greek State as the Greek governments had to face immense issues with regard to securing food supply and survival for the population as well as political normality for the state in an environment of unprecedented poverty, disaster and civil conflict.

By the **Decree** "Establishing the Organization for care and rehabilitation of Greek Jews (O.P.A.I.E)" of **March 29, 1949** (Official Gazette number A' 79) the legal person provided for by emergency Law 846/1946 has been laid down.

By **Law 1657/1951** (Official Gazette number A' 20) the Central Board of Jewish Communities in Greece which had been temporarily established by emergency Law 367/1945 "becomes permanent". Additionally, on the basis of a decision taken by the 2/3 of its members, the Central Board of Jewish Communities acquires the right to levy a contribution from the Jewish communities' income in order to cover operational costs. This levy represents an extra burden for the Jewish communities, similarly to the burden of the Holy Metropolis' of the Church of Greece for the operation of the Holy Synod of the Church of Greece.

By **Decree Law 301/1969** (Official Gazette number A' 195), adopted under the dictatorship of G. Papadopoulos, the Central Board of Jewish Communities in Greece which had been established by emergency Law 367/1945 and continued to operate since then, is considered "legal person governed by public law" since its establishment, therefore since 1945.

By **Presidential Decree 182/1978** (Official Gazette number A' 40) "Regarding the Statute of the Jewish Community of Athens" in implement of Law 2456/1920 to ratify the Statute of the "Jewish Community of Athens", the resources of this community are being laid down as well. The contributions aforementioned, as laid down by Law 2456/1920 and in subsequent laws are included. However those contributions may not, in any event, substitute for or exempt the members of the Jewish communities from compulsory payment of taxes to the Greek State, as provided for all Greek citizens.

By **Law 4223/2013** all places of worship of all known religions are exempted from paying real estate property taxes.

By **Law 4178/2013** special procedures are provided for regulating urban interventions of Churches, Synagogues and Mosques of the Muslim minority of Thrace.

By **Law 4301/2014** all independent buildings of Churches and worship places of all known religions and cults have been exempted from paying fees to local authorities.

Translated by Callis MITRAKA